

SENATE MOTION

MR. PRESIDENT:

I move that Engrossed House Bill 1004 be amended to read as follows:

- 1 Page 62, line 42, delete "\$0.09" and insert "**\$0.08**".
- 2 Page 63, line 1, delete "\$0.09" and insert "**\$0.08**".
- 3 Page 63, line 1, delete "\$0.25" and insert "**\$0.24**".
- 4 Page 63, line 2, delete "\$0.25" and insert "**\$0.24**".
- 5 Page 63, line 2, delete "\$0.42" and insert "**\$0.39**".
- 6 Page 63, line 3, delete "\$0.42" and insert "**\$0.39**".
- 7 Page 63, line 3, delete "\$0.59" and insert "**\$0.54**".
- 8 Page 63, line 4, delete "\$0.59" and insert "**\$0.54**".
- 9 Page 63, line 4, delete "\$0.75" and insert "**\$0.70**".
- 10 Page 63, line 5, delete "\$0.75" and insert "**\$0.70**".
- 11 Page 63, line 5, delete "\$0.92" and insert "**\$0.85**".
- 12 Page 63, line 6, delete "\$0.92" and insert "**\$0.85**".
- 13 Page 63, line 6, delete "\$1.09" and insert "**\$1.06**".
- 14 Page 63, line 8, delete "nine" and insert "**six**".
- 15 Page 63, line 8, delete "(\$1.09)" and insert "**(\$1.06)**".
- 16 Page 63, line 9, after "six" insert "**and one-half**".
- 17 Page 63, line 9, delete "(6%)" and insert "**(6.5%)**".
- 18 Page 63, line 19, after "six" insert "**and one-half**".
- 19 Page 63, line 19, delete "(6%);" and insert "**(6.5%);**".
- 20 Page 63, line 37, delete "nine" and insert "**eight**".
- 21 Page 63, line 38, delete "(\$0.09)" and insert "**(\$0.08)**".
- 22 Page 64, line 18, delete "eighty-three" and insert "**seventy-seven**".
- 23 Page 64, line 19, delete "(0.83%)" and insert "**(0.77%)**".
- 24 Page 64, line 32, after "six" insert "**and one-half**".
- 25 Page 64, line 32, delete "(6%)." and insert "**(6.5%).**".
- 26 Page 65, line 2, after "six" insert "**and one-half**".
- 27 Page 65, line 2, delete "(6%)." and insert "**(6.5%).**".
- 28 Page 65, line 27, delete "five and sixty-six hundredths percent
- 29 (5.66%)" and insert "**six and one-tenth percent (6.1%)**".
- 30 Page 66, line 11, delete "Sixty-six and six hundred sixty-seven" and
- 31 insert "**Sixty-one and five hundred thirty-eight**".

- 1 Page 66, line 12, delete "(66.667%)" and insert "**(61.538%)**".
- 2 Page 66, line 15, delete "Thirty-two and five hundred" and insert
- 3 **"Thirty and twenty-three"**.
- 4 Page 66, line 16, delete "twenty-five".
- 5 Page 66, line 16, delete "(32.525%)" and insert "**(30.023%)**".
- 6 Page 66, line 18, delete "Six hundred thirty-three" and insert **"Five**
- 7 **hundred eighty-five"**.
- 8 Page 66, line 19, delete "(0.633%)" and insert "**(0.585%)**".
- 9 Page 66, line 21, delete "Thirty-three" and insert **"Thirty-one"**.
- 10 Page 66, line 22, delete "(0.033%)" and insert "**(0.031%)**".
- 11 Page 66, line 24, delete "forty-two" and insert **"thirty-one"**.
- 12 Page 66, line 25, delete "(0.142%)" and insert "**(0.131%)**".
- 13 Page 66, between lines 27 and 28, begin a new line block indented
- 14 and insert:
- 15 **"(6) Seven and sixty-nine hundredths percent (7.69%) of the**
- 16 **collections shall be deposited into residential account of the**
- 17 **property tax replacement fund established under**
- 18 **IC 6-1.1-21."**
- 19 Page 97, delete lines 18 through 42.
- 20 Delete page 98.
- 21 Page 99, delete lines 1 through 12.
- 22 Page 149, between lines 25 and 26, begin a new paragraph and
- 23 insert:
- 24 **"SECTION 135. [EFFECTIVE JULY 1, 2002] (a) Notwithstanding**
- 25 **IC 6-2.5-2-2(a), the state gross retail tax is measured by the gross**
- 26 **retail income received by a retail merchant in a retail unitary**
- 27 **transaction and is imposed at the following rates:**
- | | | | |
|----|----------------|---------------------------------------|----------------|
| 28 | STATE | GROSS RETAIL INCOME | |
| 29 | GROSS | FROM THE | |
| 30 | RETAIL | RETAIL UNITARY | |
| 31 | TAX | TRANSACTION | |
| 32 | \$ 0 | less than | \$ 0.10 |
| 33 | \$ 0.01 | at least \$ 0.10 but less than | \$ 0.28 |
| 34 | \$ 0.02 | at least \$ 0.28 but less than | \$ 0.46 |
| 35 | \$ 0.03 | at least \$ 0.46 but less than | \$ 0.64 |
| 36 | \$ 0.04 | at least \$ 0.64 but less than | \$ 0.82 |
| 37 | \$ 0.05 | at least \$ 0.82 but less than | \$ 1.00 |
| 38 | \$ 0.06 | at least \$ 1.00 but less than | \$ 1.08 |
- 39 **On a retail unitary transaction in which the gross retail income**
- 40 **received by the retail merchant is one dollar and eight cents (\$1.08)**
- 41 **or more, the state gross retail tax is five and one-half percent**
- 42 **(5.5%) of that gross retail income.**
- 43 **(b) Notwithstanding IC 6-2.5-6-7, except as otherwise provided**
- 44 **in IC 6-2.5-7 or in IC 6-2.5-6, a retail merchant shall pay to the**
- 45 **department of state revenue, for a particular reporting period**
- 46 **under IC 6-2.5-6-1, an amount equal to the product of:**
- 47 **(1) five and one-half percent (5.5%); multiplied by**

(2) the retail merchant's total gross retail income from taxable transactions made during the reporting period.

(c) Notwithstanding IC 6-2.5-6-10(b), a retail merchant's collection allowance equals ninety-one hundredths percent (0.91%) of the retail merchant's state gross retail and use tax liability accrued during a particular reporting period under IC 6-2.5-6-1.

(d) Notwithstanding IC 6-2.5-7-3(a), with respect to the sale of gasoline that is dispensed from a metered pump, a retail merchant shall collect, for each unit of gasoline sold, state gross retail tax in an amount equal to the product, rounded to the nearest one-tenth of one cent (\$0.001), of:

(1) the price per unit before the addition of state and federal taxes; multiplied by

(2) five and one-half percent (5.5%).

(e) Notwithstanding IC 6-2.5-7-3(b), with respect to the sale of special fuel or kerosene that is dispensed from a metered pump, unless the purchaser provides an exemption certificate in accordance with IC 6-2.5-8-8, a retail merchant shall collect, for each unit of special fuel or kerosene sold, state gross retail tax in an amount equal to the product, rounded to the nearest one-tenth of one cent (\$0.001), of:

(1) the price per unit before the addition of state and federal taxes; multiplied by

(2) five and one-half percent (5.5%).

(f) Notwithstanding IC 6-2.5-7-5(b), concurrently with filing a report required under IC 6-2.5-7-5(a), a retail merchant shall remit the state gross retail tax in an amount which equals five and twenty-one hundredths percent (5.21%) of the gross receipts, including state gross retail taxes but excluding Indiana and federal gasoline and special fuel taxes, received by the retail merchant from the sale of the gasoline and special fuel that is covered by the report and on which the retail merchant was required to collect state gross retail tax.

(g) Notwithstanding IC 6-2.5-10-1(b), the department of state revenue shall deposit the state gross retail and use taxes that it collects in the following manner:

(1) Sixty percent (60%) of the collections shall be paid into the property tax replacement fund established under IC 6-1.1-21.

(2) Thirty and twenty-seven thousandths percent (30.027%) of the collections shall be paid into the state general fund.

(3) Six hundred ninety-one thousandths percent (0.691%) of the collections shall be paid into the public mass transportation fund established by IC 8-23-3-8.

(4) Thirty-six thousandths percent (0.036%) of the collections shall be deposited into the industrial rail service fund established by IC 8-3-1.7-2.

(5) One hundred fifty-five thousandths percent (0.155%) of the collections shall be deposited into the commuter rail service

- 1 **fund established by IC 8-3-1.5-20.5.**
 - 2 **(6) Nine and nine hundredths percent (9.09%) of the**
 - 3 **collections shall be deposited into residential account of the**
 - 4 **property tax replacement fund established under IC 6-1.1-21.**
 - 5 **(h) This SECTION expires January 1, 2003."**
 - 6 Page 150, delete lines 31 through 35.
 - 7 Renumber all SECTIONS consecutively.
- (Reference is to EHB 1004 as printed February 22, 2002.)

Senator LEWIS